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**OFFICE OF INTERNAL OVERSIGHT SERVICES
INVESTIGATIONS DIVISION**

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**INVESTIGATION REPORT ON
MISCONDUCT BY STAFF MEMBERS AT
THE UNITED NATIONS RELIEF AND
WORKS AGENCY FOR PALESTINE
REFUGEES IN THE NEAR EAST**

Investigations Division Case No. 0124/24

Report No. 185/24

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31 JULY 2024

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I. OVERVIEW

1. On 26 January 2024, the United Nations Relief and Works Agency for Palestine Refugees in the Near East (hereafter, 'UNRWA' or 'the Agency') issued a public statement disclosing that the Agency had received, from Israeli authorities, allegations of the involvement of some UNRWA staff members in Gaza in the armed attacks of 7 October 2023 in southern Israel.¹
2. On 29 January 2024, the Secretary-General of the United Nations requested that the Office of Internal Oversight Services (OIOS) investigate the allegations implicating the named UNRWA staff members.
3. According to Israeli officials,² information reportedly recovered by Israeli authorities in the immediate aftermath of the 7 October 2023 attacks, both in Israeli territory and during the subsequent operations of the Israeli Defence Force (IDF) in Gaza, suggested the involvement of some UNRWA personnel in the attacks. These officials reported that the collected information: (a) included that gleaned from signals intelligence (SIGINT) and other sources; and (b) at the time it was released, the information had not been fully assessed and finalized to the level of confidence that Israeli Defence Intelligence (IDI) considered warranted release.
4. Initially, 12 UNRWA staff members were named by Israeli authorities as being implicated in the 7 October 2023 attacks. Allegations were subsequently raised by Israeli authorities against an additional seven UNRWA staff members.
5. This report summarizes OIOS findings and conclusions in relation to the information provided by Israeli officials in support of the allegations raised against each of the 19 implicated UNRWA staff members.
6. As is detailed further below, much of the evidence provided to OIOS to support the allegations raised have been in the form of reproductions of 'collected enemy materials' (CEM) and/or narratives by the Israeli authorities detailing the result of their reviews and analyses of CEM. This evidence has remained in the custody of Israeli authorities and OIOS has been unable to independently authenticate this material. Safety and security concerns also meant that OIOS was not able to interview the subjects and afford them usual due process to respond to the allegations.
7. The information presented to OIOS by Israeli officials presents significant challenges for the United Nations administration of justice system, which requires that when termination of employment is a possible outcome, evidence must be '*clear and convincing*', which in practice means that it is also authenticated and corroborated. At all times, information used by Israeli officials to support the allegations have remained in

¹ UNRWA statement regarding "serious allegations against UNRWA staff in the Gaza Strip" (26 January 2024). Available at: <https://www.unrwa.org/newsroom/official-statements/serious-allegations-against-unrwa-staff-gaza-strip#block-menu-block-10> [Accessed 8 February 2024]

² As detailed later, OIOS investigators met in Jerusalem with Israel's Inter-Agency Team comprising a senior and other officials from Israel's Ministry of Foreign Affairs, officials of the National Security Council, members of the IDF, including IDI officers, the Planning Directorate and the Coordinator of the Government Activities in the Territories (COGAT), and members of the Israeli Police and the Ministry of Justice.

Israeli custody, and OIOS was not able to independently authenticate most of the information provided to it.

8. Also, because of safety and security concerns, OIOS did not meet with subject UNRWA staff and possible corroborating witnesses to conduct interviews and take statements. This meant that not only is the evidential record potentially incomplete, but that the usual due process procedures afforded to the subjects of OIOS administrative investigations was not possible.

9. As a result, even in the cases where OIOS considers that the evidence could provide a factual basis to indicate that the subject UNRWA staff member may have engaged in misconduct, this evidence is, without further authentication or corroboration, not suitable for the usual human resources review and decision on disciplinary process or other measures. However, such evidence may be suitable to be used as a basis for consideration regarding referral for further criminal enquiries.

10. Based on these considerations, OIOS findings and conclusions in relation to the information provided by Israeli officials in support of the allegations by Israeli authorities that 19 UNRWA staff members were involved in the armed attacks of 7 October 2023 can be categorized as follows:

- Cases where there was no evidence provided to support allegations of the UNRWA staff member's involvement in the armed attacks of 7 October 2023. One of the 19 cases fell into this category.
- Cases where the evidence provided was insufficient to support the allegations of the UNRWA staff member's involvement in the armed attacks of 7 October 2023. Nine cases fell into this category.
- Cases where the evidence provided in support of allegations that the UNRWA staff member was involved in the armed attacks of 7 October 2023 could, if authenticated and corroborated, provide a factual basis to conclude that the UNRWA staff member may have engaged in conduct sanctionable under the applicable UNRWA Regulations and Rules. The remaining nine cases fell into this category.

11. The details of this investigation are further described below.

II. APPLICABLE LEGAL NORMS

12. The following provisions were considered during the investigation of the reported misconduct.

A. RELEVANT UNRWA REGULATIONS AND RULES

Area Staff Regulations – cod.a/59/rev.25, 1 January 2018

13. Regulation 1.1

Staff members, by accepting employment, pledge themselves to discharge their functions with the interests of the Agency only in view.

Regulation 1.3

In the performance of their duties staff members shall neither seek nor accept instructions from any government or from any other authority external to the Agency.

Regulation 1.4

Staff members shall conduct themselves at all times in a manner befitting their status as employees of the Agency. They shall not engage in any activity that is incompatible with the proper discharge of their duties with the Agency. They shall avoid any action and in particular any kind of public pronouncement which may adversely reflect on their status, or on the integrity, independence and impartiality which are required by that status. While they are not expected to give up their national sentiments or their political and religious convictions, they shall at all times bear in mind the reserve and tact incumbent upon them by reason of their employment with the Agency.

Regulation 1.7

Staff members may exercise the right to vote but shall not engage in any political activity which is inconsistent with or might reflect upon the independence and impartiality required by their status.

Regulation 9.1

The Commissioner-General may at any time terminate the appointment of any staff member if, in his opinion, such action would be in the interest of the Agency.

Area Staff Rules – cod. a/59/rev.25, 1 January 2018**14. Staff Rule 101.4**

1. Staff members shall not engage in any continuous or recurring outside occupation or employment (including self-employment) without the prior approval of the Commissioner-General.

Staff Rule 101.5

1. Membership in a political party is permitted provided that such membership does not entail action, or obligation to action, contrary to staff regulation 1.7. [...]

Area Personnel Directive: a/1/part iv/rev.2, 10 June 2024**15. Outside and Political Activities**

37. Staff members are further prohibited from participating in the activities of or being a member of any militant or armed group or entity.

38. Staff members are further prohibited from participating in activities of or being a member of any political group whose prevailing views, objectives and/or the obligations imposed on its members are not consistent with the principles, purposes and values enshrined in the UN Charter. This includes

participating or being a member of a political group or entity that promotes violence, terrorism or the overthrow of a government or a state.

39. Engaging in any illegal activity, direct or indirect, to undermine or overthrow a government or a state is strictly prohibited.

III. BACKGROUND

A. ARMED ATTACKS OF 7 OCTOBER 2023 IN SOUTHERN ISRAEL

16. In the early hours of 7 October 2023, the Islamic Resistance Movement (Hamas) and several other Palestinian militant groups launched coordinated armed attacks into southern Israel. The attackers reportedly killed 1,139 people and about 250 civilians and military personnel were taken hostage.

17. The armed incursions of 7 October 2023 led to, as at the time of writing, the ongoing Israel-Hamas war, which has seen, amongst other things and since 13 October 2023, the IDF deploying into and undertaking offensive operations in the Gaza Strip reportedly aimed at attacking Hamas militants and rescuing hostages.

B. INITIAL COMPLAINT IMPLICATING SOME UNRWA STAFF IN THE ARMED ATTACKS OF 7 OCTOBER 2023 IN SOUTHERN ISRAEL

18. On 18 January 2024, Mr. Phillippe Lazzarini, Commissioner-General of UNRWA (CG/UNRWA) met with, and at the request of, a senior official at Israel's Ministry of Foreign Affairs (MoFA). At this meeting, the senior official, who was in possession of a file, detailed allegations that some UNRWA staff in Gaza had been involved in the armed attacks of 7 October 2023. Drawing from information in the file, the senior official wrote, for the CG/UNRWA, the names of the subject staff members, translating from Hebrew into the Anglicized form of the implicated staff members' Arabic names. He also very briefly indicated the extent of the alleged involvement of the subjects.

19. The senior official asked the CG/UNRWA to confirm if the 12 named individuals were UNRWA staff members and assured the CG/UNRWA that the Israeli authorities did not intend to publicly release information on the allegations. The provided names were subsequently checked and matched against UNRWA's staffing records. Based on this name match, and as noted in UNRWA's public statement of 26 January 2024, the employment contracts of the 12 named UNRWA staff members (subjects 1–12) were terminated to protect the Agency's ability to deliver humanitarian assistance.

C. ADDITIONAL COMPLAINT IMPLICATING SOME UNRWA STAFF IN THE ARMED ATTACKS OF 7 OCTOBER 2023 IN SOUTHERN ISRAEL

20. As will be discussed later in this report, across the period 13 through 18 March 2024, OIOS investigators met with Israeli officials in Jerusalem to obtain information supporting the allegations raised against the 12 named and listed UNRWA staff members. During these meetings, OIOS was informed that five additional UNRWA staff members had been identified as being involved in the armed attacks of 7 October 2023 (subjects 13–17).

21. Later, on 5 April 2024, OIOS received a dossier of additional information from Israeli authorities. This dossier listed a further two UNRWA staff members as being involved in the armed attacks of 7 October 2023 (subjects 18 and 19).

22. Subjects 13–19 were, by letters dated 16 April 2024, subsequently placed by UNRWA on Administrative Leave without Pay.

IV. METHODOLOGY

A. INVESTIGATION MANDATE AND SCOPE

23. OIOS notes that its mandate in this reported matter was to investigate claims of the possible involvement of the 12 named UNRWA staff members in the armed attacks of 7 October 2023 in southern Israel. That mandate was, as previously noted, later expanded to also investigate claims raised against an additional seven UNRWA staff members subsequently named by Israeli authorities as involved in the armed attacks of 7 October 2023.

24. OIOS approached the concept of ‘involvement’ broadly and to include, beyond actual involvement in the incursion into Israeli territory and the armed attacks, involvement via:

- (i) the provision of logistical support;
- (ii) the provision of materiel;
- (iii) communications and other coordination support;
- (iv) the taking, transportation and/or retention of hostages; and
- (v) looting.

25. In accordance with its original mandate, OIOS has restricted its conclusions to the evidence, obtained predominantly from Israeli officials, in support of the alleged involvement of the subjects in the armed attacks of 7 October 2023 and has not drawn conclusions regarding their alleged membership of the military wing of Hamas or other militant groups.

B. OIOS INVESTIGATIVE PRACTICE AND STANDARDS

26. OIOS investigations are “a legally based and analytical process designed to gather information in order to determine whether wrongdoing occurred and, if so, the persons or entities responsible”.³

27. OIOS’s investigation standards are based on and informed by the United Nations regulations, rules, and administrative issuances, jurisprudence of the United Nations Dispute Tribunal and the United Nations Appeals Tribunal, General Assembly resolutions, core principles and best practices for investigation activities.⁴

28. Given the foregoing, OIOS, in conducting its investigations, seeks to gather the ‘best evidence’ available and it does so cognisant of the jurisprudence of the United

³ OIOS Investigations Manual (January 2015), page 2. Available online: https://oios.un.org/sites/oios.un.org/files/general/investigations_manual.pdf

⁴ OIOS Investigations Manual (January 2015), page 17. Available online: https://oios.un.org/sites/oios.un.org/files/general/investigations_manual.pdf

Nations internal justice system, which requires that “when termination [of employment] is a possible outcome, misconduct must be established by *clear and convincing evidence*”, which “means that the truth of the facts asserted is *highly probable*”.⁵

29. When conducting its investigations, OIOS’s avenues of inquiry typically involve the collection of testimonial evidence (including from the subject who is given, amongst other things, the opportunity to respond to the allegations), documentary evidence, electronic evidence, physical evidence, and forensic evidence. The essential principle of such evidence gathering being that it must be relevant to the matter/s under inquiry.

30. Typically, evidence gathering is conducted directly by OIOS investigators or its agents under OIOS supervision. Evidence gathered is then handled in strict accordance with OIOS’s ‘best practice’ evidence handling processes, which aim to preserve the integrity of the evidence.

C. OIOS INVESTIGATIVE APPROACH IN THE INSTANT CASE

31. Normal OIOS investigative practice has been laid out in the preceding paragraphs to contrast it with the approach required to be taken by OIOS in the current case.

32. Firstly, OIOS’s initial investigative actions in this case, that is the inquiries conducted with UNRWA via the gathering of relevant documentary evidence, interviews with witnesses, and the gathering of digital evidence and its forensic examination, followed normal OIOS operating protocols and are in accordance with the standards detailed above.

33. However, OIOS’s next steps were unique. The allegations raised by Israeli authorities against some UNRWA staff members were based on information in Israel’s possession. At all times, that information has remained in the custody of Israeli authorities and the said authorities alone have remained privy as to exactly how that evidence was collected and by whom, when, and where. Save for audio-recordings of intercepted telephone calls and other SIGINT, which will be discussed later in this report, all other evidence provided to OIOS to support the allegations raised have been in the form of reproductions (photocopies, etc.) of ‘collected enemy materials’ (CEM) and/or narratives by the Israeli authorities detailing the result of their reviews and analyses of CEM acquired by the IDF during its offensive ground operations. This situation presents obvious challenges for OIOS investigating in accordance with the standards previously described. In particular, OIOS could not independently authenticate most of the information provided to it.

34. Notable in this case, and because of safety and security concerns for all, was OIOS’s inability to interview the subjects and afford them due process to respond to the allegations. There were some minor exceptions. In three cases, OIOS was able to request and secure videorecorded statements from the subjects who responded to a series of set questions addressing the allegations of their involvement with militant groups and the armed attacks of 7 October 2023. A fourth subject, on his own volition, provided a videorecording offering a general denial of the allegations raised against him. In an additional two cases, the subjects offered basic written denials of wrongdoing in their

⁵ *Molari v. Secretary-General of the United Nations*, Judgment No. 2011-UNAT-164, para. 2. Available online: <https://www.un.org/en/internaljustice/files/unat/judgments/2011-unat-164.pdf>, page 2, paragraph 2

requests for reconsideration of the administrative actions taken by UNRWA against them. Noting that two subjects are known to be deceased, the remaining 11 subjects have not been heard at all on the allegations raised against them.

V. INVESTIGATIVE DETAILS

A. INITIAL ACTION

35. Immediately upon initiating the investigation, OIOS issued, on 29 January 2024, a Note Verbale to the Permanent Mission of Israel to the United Nations requesting to be provided with all available information held by Israeli authorities about the implicated UNRWA staff members, including details of their identities and their alleged roles in the said attacks.

36. As the investigation unfolded, OIOS issued additional Notes Verbale to the Permanent Mission of Israel to the United Nations requesting additional information and access to two subject staff members who were believed to be in the custody of Israeli authorities.

37. On 4 February 2024, OIOS investigators visited UNRWA headquarters in Amman, Jordan, where witness interviews were conducted, relevant documents reviewed, and information and communications technology (ICT) data and resources were sought for analysis. Regarding the latter, OIOS found that, generally, there was no significant activity or items of interest in the various email archives of the implicated staff members.

38. On 20 February 2024, OIOS emailed each of the 12 initially implicated UNRWA staff members inviting them for interview. Only one responded, Subject 11, on 21 March 2024, although for reasons outlined later, OIOS did not interview him.

39. UNRWA's Department of Internal Oversight Services (DIOS) reviewed, at OIOS request, its investigation case management database and confirmed that there was no record of the staff members named as having previously come to DIOS's attention either as subjects of investigation or in any other capacity. DIOS also confirmed that there were no relevant allegations associated to any of the organizational units at which the implicated staff members worked.

40. Up to 27 February 2024, OIOS had exhausted available avenues of inquiry within the UNRWA structure and meaningful progress on the investigation awaited the provision by Israeli authorities of all available information held by them that informed their complaint of the involvement of some UNRWA staff members in the armed attacks of 7 October 2023 in southern Israel.

B. MEETINGS WITH ISRAEL'S INTER-AGENCY-TEAM

41. In the period 13 through 18 March 2024, OIOS investigators met in Jerusalem with Israel's Inter-Agency Team comprising a senior and other MoFA officials, officials of the National Security Council, IDF, including IDI officers, the Planning Directorate and the Coordinator of the Government Activities in the Territories (COGAT), and members of the Israeli Police and the Ministry of Justice.

42. During initial discussions with Israel's Inter-Agency Team on 13 March 2024, OIOS was provided with a 13-page dossier supporting Israel's allegations against the 12 initially named UNRWA staff members. The dossier, whilst welcomed, lacked sufficient information and detail to enable meaningful assessment by OIOS of the evidence said to support the allegations. Extensive discussions then followed, with OIOS explaining its investigative practice and standards, noting in particular that OIOS's investigation standards are based on and informed by the jurisprudence of the United Nations internal justice system, which requires that "when termination [of employment] is a possible outcome, misconduct must be established by *clear and convincing evidence*".

43. Later, on 17 and 18 March 2023, OIOS was provided with an enhanced dossier of information supporting the allegations raised by Israel against the implicated UNRWA staff members. However, in addition to providing OIOS with information about the initially named 12 UNRWA staff, the IDI also provided OIOS with information implicating, with a "*high level of confidence*" and based on CEM and SIGINT, involvement of an additional five UNRWA staff members in the armed attacks of 7 October 2023.

44. On 5 April 2024, OIOS received from Israeli authorities, via the Israeli embassy in Vienna, Austria, an updated dossier of information supporting Israel's claims against some UNRWA staff members. On review of the dossier, OIOS noted the inclusion of two additionally implicated UNRWA staff members.

45. The provided dossiers were subsequently reviewed and analyzed by OIOS. Israeli authorities provided additional information in response to follow-up questions by OIOS.

46. During the period 5 through 8 May 2024, OIOS again met with Israel's Inter-Agency Team for the purposes of listening to audio-recordings of intercepted telephone communications. The audio-recordings, which captured conversations in the Arabic language, were played to OIOS and were transcribed by the OIOS listener in the original language and later those transcriptions were informally translated by OIOS into English. Israeli authorities declined to provide OIOS with copies of the audio-recordings given the latter's "highly classified" nature.

47. Finally, OIOS recalls that, according to media reports, in November 2023, 105 Israeli hostages were released in return for a week-long ceasefire and the release of some Palestinian prisoners in Israeli jails.⁶ Following those reported hostage releases, media and other reports emerged citing some hostages as having stated that they were held captive by some UNRWA staff members.⁷ OIOS also noted that in the dossiers provided by Israeli authorities, one UNRWA subject's reported involvement in the armed attacks of 7 October 2023 was supported by, amongst other things, "testimony". OIOS made repeated requests of Israeli officials for the release to OIOS of any hostage testimony reporting the involvement of UNRWA staff in the detention of hostages, however, no witness testimony was provided to OIOS.

⁶ <https://www.bbc.com/news/articles/cw44ve90dppo> [Accessed 5 July 2024]

⁷ Released hostage says he was held by [UNRWA staff member] in Gaza - report - The Jerusalem Post (jpost.com) [Accessed 5 July 2024]; UNRWA workers accused of kidnapping woman, taking part in kibbutz massacre - report | The Times of Israel [Accessed 5 July 2024]

VI. CREDIBILITY ASSESSMENT

48. Intercepted telephone calls and other SIGINT gathered by Israeli authorities present significant challenges for legally based processes that require ‘*clear and convincing*’ attribution of words spoken and actions taken to an identified person. This issue was exemplified in at least one case in the instant investigation where a subject UNRWA staff member stood accused based on “*high confidence*” intelligence. However, the claims were later withdrawn when it was determined by Israeli authorities that the Subscriber Identity Module (SIM) card in his mobile telephone had likely been duplicated; accordingly, it was determined that the comments made in intercepted calls related to that SIM card were not made by the UNRWA staff member as initially alleged. This example shows how the risks of misidentification are significant and impactful, especially when allegations are based on single points of evidence.

49. Also, regarding establishing identification and attribution, Israeli officials advised that their identification of some parties to intercepted calls were established and/or confirmed by, amongst other ways and means, voice recognition by expert linguists. Accordingly, about the case detailed in the preceding paragraph, OIOS queried the IDI on the conclusion of their linguists in that case given the initial allegations raised against the UNRWA staff member. OIOS was told that the “voice comparisons were inconclusive” and that the UNRWA staff member and the person seemingly using the duplicated SIM card “sounded similar”. Whilst voices can be unique, they can be mimicked, and transmitted voices can be subject to distortion. Accordingly, caution is warranted in placing any reliance on voice identification.

50. Additionally, OIOS noted that in one case, the allegation raised against a UNRWA staff member stemmed from an unknown caller, who was seemingly “located in Israeli territory”, to that staff member’s telephone number. The call was reportedly answered by the UNRWA staff member’s son. Israeli authorities concluded that the call receiver’s question and the response given as to the location of the referenced individual suggested that the referenced individual was the UNRWA staff member, and that the latter was returning from Israeli territory. The IDI conclusion was based on the referenced named being one of the middle names of the UNRWA staff member. Whilst it may be true that the cited individual is the said staff member, it is hardly conclusive in the absence of corroborating evidence.

51. In the IDI dossiers provided to OIOS, references were made to the product of some telephone intercepts, with details given as to what Israeli officials understood was being spoken about by the parties to the call. However, when OIOS listened to and informally translated the captured conversation, OIOS drew different conclusions. In these instances, and overall, OIOS considered that a more objective approach to the analysis of SIGINT product is required. For example, in one case, the IDI alleged that the UNRWA staff member “assisted his son and brother in infiltrating Israel and returning to Gaza and participated in the kidnapping of an Israeli woman”. It was not clear to OIOS how such conclusions could be drawn from the available information. Notably, about the kidnapping, whilst the speaker alleged to be the staff member’s son made incriminating comments and admissions, he did so without demonstrated involvement of the alleged father. On the contrary, in the one call where the alleged son spoke to his father (alleged to be an UNRWA staff member) about being “inside” Israeli territory and of having taken a hostage, the

responding tone, language and utterances appear to be that of a parent outraged by his errant son's conduct, demanding that his son return home immediately where he "will deal" with him.

52. Furthermore, some SIGINT product provided to OIOS in support of allegations raised were vague and/or ambiguous and did not support the inferences drawn by Israeli officials. Moreover, some SIGINT—Short Message Service (SMS) text messages in particular—that suggested a link to the events of 7 October 2023, did not, of themselves provide evidence that the presumed user of the telephone that received the message had acted on the message and was involved in the armed attacks.

53. The IDI advised OIOS that, although they had accurately identified the 12 UNRWA staff alleged to have been involved in the armed attacks of 7 October 2023 when providing the list of names to the CG/UNRWA on 18 January 2024, the evidence supporting the findings that all 12 had been involved in the armed attacks of 7 October 2023 had not at that time been fully assessed and finalized to the level of confidence that warranted release. It is notable that the IDI has not hesitated in disclosing to OIOS where their ongoing assessments have lowered their level of confidence in the alleged involvement of some UNRWA staff members in the armed attacks of 7 October 2023.

VII. FINDINGS AND CONCLUSIONS

54. As detailed in the table below, in the case of ten of the 19 subjects, OIOS considers that the evidence presented by Israeli officials is insufficient to support the allegations that the subject UNRWA staff members were involved in the armed attacks of 7 October 2023 and thus engaged in misconduct sanctionable under the applicable UNRWA Regulations and Rules. OIOS considers the investigations closed in relation to these ten UNRWA staff members.

Summary of OIOS analysis of evidence**Subject 1**

Material collected by the Israeli Defence Force alleged that Subject 1 is a Hamas military member holding the rank of Deputy Company Commander and was last recorded as being an Accountant in the Finance and Administration Section of the Khan Yunis Brigade. According to Israeli officials, Subject 1 assisted his son in kidnapping an Israeli woman during the armed attacks of 7 October 2023.

OIOS review of recordings of intercepted telephone calls on 7 October 2023 allegedly between Subject 1 and his son, contain statements by the alleged son admitting to being in Israeli territory and of having kidnapped an “old woman”. The speaker alleged to be Subject 1 sounds outraged at his son’s admissions, curses him, and demands his return home, where he “will deal” with him. This conversation does not, objectively, present as the speaker alleged to be Subject 1 having “assisted his son [...] in the kidnapping of an Israeli woman”. On the contrary, the speaker’s tone and language presents as a father outraged by his errant child’s conduct. OIOS review of other intercepted telephone calls allegedly involving Subject 1 do not seem to implicate him in hostage-taking.

OIOS finds that the evidence provided by Israeli officials is insufficient to support the allegations that Subject 1 assisted his son in kidnapping an Israeli woman during the armed attacks of 7 October 2023.

Subject 2 (Reportedly now deceased)

Subject 2 (now deceased) was alleged to have been identified inside Israeli territory during the armed attacks on 7 October 2023, with subsequent media reporting stating that he had ‘participated in terrorist actions’ and had been ‘eliminated’, a term usually understood to mean that he had been killed by the Israeli Defence Force.

During the investigation, Israeli officials informed OIOS that information that the body of Subject 2 was found in Israeli territory was subsequently found to be incorrect and that Israeli authorities now have a “low degree of confidence” of Subject 2’s involvement in the 7 October 2023 attacks.

No additional information was provided to support the initial allegations raised against Subject 2, and UNRWA advised OIOS that Subject 2 had subsequently “died in [a] bombardment” on or about 20 October 2023.

OIOS finds that the evidence provided by Israeli officials is insufficient support the allegations that Subject 2 was involved in the 7 October 2023 attacks.

Summary of OIOS analysis of evidence**Subject 4**

Israeli officials alleged that Subject 4 is a Hamas military operative serving as a company commander in the Nuseirat Battalion. Although initially alleging that Subject 4 was “arrested in Israeli territory” during the armed attacks of 7 October 2023, after having taken part in the attack on Kibbutz Be’eri, Israeli officials subsequently stated that this was incorrect and was a case of mistaken identity. Nevertheless, Israeli officials suspected Subject 4 of having assisted militants to infiltrate Israel and that he remains under review given that a telephone call was received, at a number that Israeli officials associate with Subject 4, on 7 October 2023 from an individual who was seemingly injured in the armed attacks and had requested the receiver to send help.

Although audio recordings of the intercepted call indicate that the unidentified person speaking with the receiver of the call, alleged to be Subject 4, made admissions that the caller was injured as a consequence of having infiltrated into Israeli territory, there is no indication that the receiver was, himself, involved in the infiltration. On the contrary, the receiver of the call seemed unaware of the caller’s location and how the receiver was expected to help. It was also notable from listening to the intercepted call that the receiver presented as being nonchalant about, if not disinterested in, the caller’s situation. There is no indication in the available information whether the receiver, alleged to be Subject 4, did, in fact, send the requested help.

OIOS finds that the evidence provided by Israeli officials is insufficient to support the allegations that Subject 4 had taken part in the armed attacks in southern Israel on 7 October 2023 or assisted militants to infiltrate Israel.

Subject 6

Israeli officials informed OIOS that Subject 6 is suspected of having helped his brother, reportedly a member of the Palestinian Islamic Jihad, with the kidnapping of a person on 7 October 2023. According to UNRWA, Subject 6 was detained on 26 January 2024 whilst performing his United Nations official duties and wearing a United Nations vest at a checkpoint established by the Israeli Defence Force (IDF) along Al-Bahar Street in Khan Younis. Subject 6 is reportedly still being detained by the IDF.

Israeli officials confirmed to OIOS that Subject 6 is in Israeli custody and that Subject 6 remains under assessment regarding his possible involvement in the armed attacks on 7 October 2023. Israeli officials advised that, given their ongoing investigation, they were unable to share further details at this time, and they provided no information as to Subject 6’s affiliation, if any, with Hamas or any other militant group.

OIOS finds that the evidence provided by Israeli officials is insufficient to support the allegations that Subject 6 had helped his brother with the kidnapping of a person on 7 October 2023 or had otherwise been involved in the armed attacks in southern Israel on 7 October 2023.

Summary of OIOS analysis of evidence**Subject 8**

Israeli officials allege that Subject 8 is a Hamas operative in the East Jabaliya Battalion and that his telephone received an SMS text message, sent on 6 October 2023 to 104 alleged members of Hamas' East Jabaliya and Nukhba Battalions, calling for recipients to report, armed and in uniform, to a rallying point ahead of deployment to Ashkelon, a location that was, amongst other places, the subject of armed incursion on 7 October 2023.

Audio recordings of a telephone conversation, allegedly between Subject 8 and his brother, seem to support the claim made by Subject 8, in a video-recorded statement provided to OIOS, that, after having been evacuated from his school by an UNRWA bus in the wake of the attacks, he was at home at the time of this call.

OIOS finds that the evidence provided by Israeli officials is insufficient to support the allegations that Subject 8 was involved in the armed attacks in southern Israel on 7 October 2023.

Subject 9

Israeli officials alleged that Subject 9 is a Hamas platoon commander in the Nuseirat Battalion and that multiple SMS messages were sent to a telephone number associated with Subject 9, calling him to the meeting point prior to the infiltration and armed attacks on 7 October 2023. The first SMS, sent on 6 October 2023, wished the recipients "success and victory", and added that they should contact the sender if they required weapons. A further SMS, sent around three hours later, instructed recipients, according to Israeli officials, to bring "two anti-tank missiles"; however, OIOS' informal translation of the message noted that the recipients were instructed to bring "two shields". No other information was provided to show that Subject 9 acted on the messages and engaged in the armed attacks or did anything else to support the incursions.

Subject 9, in a video-recorded statement provided to OIOS, claimed that, upon hearing explosions on 7 October 2023, he decided not to go to school in the morning and subsequently stayed at home the entire day. Subject 9 stated that he remained at home until 13 October 2023 when he was contacted by his direct supervisor and assigned to the refugee center in Al Nusirat (B) Males Primary School, where he resumed working as deputy manager of the center, as instructed. He denied involvement in the armed attacks or providing support or assistance to anyone involved in them. He also denied being a member of any militant group and denied that any militant group had requested his assistance.

OIOS finds that the evidence provided by Israeli officials is insufficient to support the allegations that Subject 9 was involved in the armed attacks in Southern Israel on 7 October 2023.

Summary of OIOS analysis of evidence**Subject 11**

Subject 11 was listed amongst the initial names of 12 persons alleged to be UNRWA staff members who had been involved in the armed attacks on 7 October 2023. During the investigation, OIOS was told by the Israeli officials that Subject 11 is unaffiliated with Hamas and that, although Subject 11 had been initially identified (based on visual intelligence) as being in Israeli territory on 7 October 2023, further analysis deemed the visual identification to be uncertain. No further information was provided by Israeli authorities to support the allegation that Subject 11 was involved in the armed attacks, although the Israeli military intelligence services advised OIOS that he was deemed to be still under review.

Subject 11 subsequently provided a statement to UNRWA wherein he declared his surprise at learning of the termination of his employment with UNRWA and that he had been present at his UNRWA place of work (a primary school) from the early morning until late on 7 October 2023 and had continued to work in multiple UNRWA shelter schools as a shelter centre deputy until advised of the termination of his employment.

OIOS finds that the evidence provided by Israeli officials is insufficient to support the allegations that Subject 11 was involved in the armed attacks of 7 October 2023.

Subject 13

Israeli officials alleged that Subject 13 is a military wing operative in the military intelligence of the Nuseirat Battalion and that he was “found in Israeli territory” following the 7 October 2023 armed attacks.

Audio recordings of a telephone conversation, received on a telephone number attributed to Subject 13, and allegedly between Subject 13’s son and an unidentified individual (who seems to admit to having been in Israeli territory), refer to a third individual, alleged by Israeli officials to be Subject 13. The call receiver, alleged to be Subject 13’s son, asks the caller the whereabouts of the third individual. Since this third individual is referred to by a name that is also Subject 13’s middle name, Israeli officials concluded that the third individual was Subject 13. The caller replied that the named third individual (alleged by Israeli officials to be Subject 13) had “gone back” and returned with the caller’s brother to “the wire (fence)”, presumably a reference to the Israeli border.

Although the audio recordings reveal that one of the speakers on this call referred to himself using the known name of Subject 13’s son, no further information was provided to support the allegation that the third person referenced in the call (and alleged to have returned from Israeli territory on 7 October 2023) was, in fact, Subject 13.

OIOS finds that the evidence provided by Israeli officials is insufficient to support the allegations that Subject 13 was found in Israeli territory following, or was involved in, the 7 October 2023 armed attacks.

Summary of OIOS analysis of evidence**Subject 14**

Israeli officials alleged that Subject 14 was a Hamas operative in the in Al-Furkan Battalion who was involved in the armed attacks of 7 October 2023 and that, on 7 October 2023, a person using a telephone number attributed to Subject 14 had been speaking with his wife about the events of that day and had mentioned that he had sustained a shrapnel wound to the leg that had penetrated to the bone.

During the investigation, Israeli officials provided OIOS with updated intelligence information showing that the assessment of Subject 14's alleged involvement in the armed attacks had been downgraded from "a high-level of confidence" to "under review", since Israeli Defence Intelligence officials had determined that the Subscriber Identity Module (SIM) card (used to identify and authenticate subscribers on mobile telephone devices) attributed to the mobile telephone of Subject 14 had been duplicated and that a person, other than Subject 14, had been using the duplicated SIM and had made the incriminating comments regarding 7 October 2023. Israeli officials further informed OIOS that there were now no allegations raised against Subject 14 with respect to the armed attacks of 7 October 2023, although the matter remained under review and Israeli authorities maintained, nevertheless, that Subject 14 was a Hamas military wing operative.

Subject 14 stated, in a videorecording that he had made and provided to UNRWA, that he was surprised to learn that Israeli authorities had posted his name on social media alleging his involvement in the armed attacks of 7 October 2023 and that he had been at home with his family in a residential apartment on that day. Subject 14 also stated that he had not sustained the injuries alleged and offered himself for medical examination to confirm this.

OIOS finds that the evidence provided by Israeli officials is insufficient to support the allegations that Subject 14 was involved in the 7 October 2023 armed attacks.

Summary of OIOS analysis of evidence**Subject 19**

Israeli officials alleged that Subject 19 is a member of the Palestinian Islamic Jihad (PIJ) and an operative in the Central Camps Brigade and that he provided logistical support during the armed attacks on 7 October 2023. OIOS viewed SMS messages alleged by Israeli officials to have been sent by Subject 19 to his PIJ Commander and reviewed an audio recording of an intercepted telephone call during which, Israeli officials allege, Subject 19 referenced vehicular support (“front-loaders” and “Jeeps”) purported to have been used during the 7 October 2023 attacks.

However, OIOS considered that the SMS messages and telephone conversation were ambiguous and unclear as to their meaning. The SMS messages could also be explained by the account described by Subject 19 in the video-statement he provided to OIOS, wherein he described his movements on 7 October 2023 and having interacted with numerous UNRWA colleagues and others whilst awaiting instructions once it became clear that he would not be transported to work in the “Jeep” vehicle in which he was normally transported. OIOS also interviewed an UNRWA colleague who confirmed parts of Subject 19’s account.

In his video-statement, Subject 19 also denied any association with any militant group and denied having provided any support to such groups during the armed attacks.

OIOS finds that the evidence provided by Israeli officials is insufficient to support the allegations that Subject 19 provided logistical support or was otherwise involved in the 7 October 2023 armed attacks.

55. For the remaining nine subjects, OIOS considers that the evidence provided by Israeli officials in support of allegations that the UNRWA staff member was involved in the armed attacks of 7 October 2023, if authenticated and corroborated, is capable of providing a factual basis to conclude that the staff member may have engaged in misconduct sanctionable under the applicable UNRWA Regulations and Rules in relation to their alleged involvement in the armed attacks of 7 October 2023.

Summary of OIOS analysis of evidence**Subject 3** (reportedly now deceased)

Israeli officials alleged that Subject 3 (now deceased) was an operative in the Communications and Combat Support Branch of the Hamas Nuseirat Battalion and that he was involved in the transfer of weapons and trucks during the armed attacks on 7 October 2023. It was further alleged that Closed-Circuit Television (CCTV) cameras recorded him removing the corpse of a reportedly Israeli male from the entrance of Kibbutz Be'eri and placing it in the trunk of a vehicle bearing licence plates associated with Subject 3. The allegations were based on collected enemy material, CCTV footage, and intercepted telephone calls.

An intelligence dossier prepared by Israeli officials alleged that a recovered document contained Hamas membership records that included Subject 3's full name, date of birth and social security number.

CCTV footage recorded on 7 October 2023 at Kibbutz Be'eri shows a male person resembling Subject 3, accompanied by an unidentified individual carrying an apparent rifle, exiting a vehicle with licence plates associated with Subject 3 and removing the corpse of a male and placing it in the vehicle's trunk.

Israeli officials further alleged that they intercepted a telephone call involving a telephone number associated with Subject 3, during which one speaker, who Israeli officials reportedly identified as a Hamas operative, makes incriminating comments to the other speaker (alleged by Israeli officials to be Subject 3) regarding guns and equipment, and possible references to hostages.

OIOS finds that the evidence provided by Israeli officials in relation to Subject 3's alleged involvement in the armed attacks of 7 October 2023 could, if authenticated and corroborated, provide a factual basis to conclude that Subject 3 may have engaged in conduct sanctionable under the applicable UNRWA Regulations and Rules.

Summary of OIOS analysis of evidence**Subject 5**

Israeli officials alleged that Subject 5 is a Hamas military member and served as a Nukhba operative in the Second Company of the Nuseirat Battalion. Israeli officials further alleged that Subject 5's name was found in a list of militants sent to the town of Re'im and that a telephone associated with Subject 5 was, on 7 October 2023, geolocated in Israeli territory (including outside of Kibbutz Re'im, where on 7 October 2023 armed attacks occurred at the Supernova music festival resulting in the killing and abduction of numerous attendees). The allegations were based on collected enemy material, geolocation of a mobile telephone, intercepted telephone calls, and testimony.

An intelligence dossier prepared by Israeli officials attributed a Hamas military identification number to Subject 5 and reported that Hamas records indicate that Subject 5 completed an "Armored Corps" course in 2020 and a refresher course in 2021.

Audio recordings of telephone conversations involving the telephone number associated with Subject 5 suggest that the user of the telephone spoke with other alleged Hamas operatives in the early morning of 7 October 2023 about preparations to cross into Israeli territory and, later that morning, about dead and injured persons (described in the recordings as "martyrs"). The telephone was alleged by Israeli officials to have been geolocated inside Israeli territory outside of Kibbutz Re'im during the morning.

Israeli officials further stated that a list containing names of alleged militants, weapons, ammunition, and ranks was found in a Hamas vehicle near the location where the telephone associated with Subject 5 was geolocated. The list was said to indicate that Subject 5, represented as a commander, was issued with enumerated ammunition and bombs.

Israeli officials also allege that Subject 5 was identified in testimony, although no further details were provided.

OIOS finds that the evidence provided by Israeli officials in relation to Subject 5's alleged involvement in the armed attacks of 7 October 2023 could, if authenticated and corroborated, provide a factual basis to conclude that Subject 5 may have engaged in conduct sanctionable under the applicable UNRWA Regulations and Rules.

Summary of OIOS analysis of evidence**Subject 7**

Israeli officials alleged that Subject 7 is a Hamas member holding a logistics position in the Deir el Balah Battalion and was reportedly involved in receiving and holding hostages during the armed attacks on 7 October 2023 and had been identified from social media postings photographing a female hostage.

An intelligence dossier prepared by Israeli officials alleged that Subject 7's name and social security number was recorded in a Hamas document indicating that he was an active member holding the rank of Sergeant and in another document describing the organizational structure of a Hamas "Emergency Committee" for the same region within which Subject 7 worked for UNRWA.

Israeli officials reportedly identified Subject 7, via facial recognition from social media posts, allegedly showing him photographing the kidnapping of Israeli hostages. However, the absence of UNRWA comparison photographs of Subject 7, and the low quality of the social media imagery provided, meant that conclusive identification by OIOS was not possible.

Audio recordings of telephone conversations and SMS messages between a person identified by Israeli officials as holding a hostage taken during the attacks and the user of a telephone number associated with Subject 7, whilst not showing direct involvement of the user of the telephone in hostage-taking, indicate that, through the ongoing exchange, the user had possible knowledge of, and may have been complicit in, the hostage-taking of at least one female person.

OIOS finds that the evidence provided by Israeli officials in relation to Subject 7's alleged involvement in the armed attacks of 7 October 2023 could, if authenticated and corroborated, provide a factual basis to conclude that Subject 7 may have engaged in conduct sanctionable under the applicable UNRWA Regulations and Rules.

Summary of OIOS analysis of evidence**Subject 10**

Israeli officials alleged that Subject 10 is a Hamas military member serving as a platoon commander in the Nuseirat Battalion and, on 7 October 2023, was reportedly updated about the infiltration into Israel in real time, was instructed to follow the events over the PTT [Push-to-Talk] radio, and that he was to ensure that other operatives did the same.

An intelligence dossier prepared by Israeli officials alleged that collected enemy material attributed a Hamas military identification number to Subject 10 and reported that he was a platoon commander in the Central Camps Brigade.

Audio recordings of telephone conversations between a person identified by Israeli officials as a Hamas operative and the user of a telephone number associated with Subject 10 suggested that the user, while not physically involved in hostilities at the time of the call (having seemingly just awoken), may have had pre-knowledge of the armed attacks.

OIOS finds that the evidence provided by Israeli officials in relation to Subject 10's alleged involvement in the armed attacks of 7 October 2023 could, if authenticated and corroborated, provide a factual basis to conclude that Subject 10 may have engaged in conduct sanctionable under the applicable UNRWA Regulations and Rules.

Summary of OIOS analysis of evidence**Subject 12**

Israeli officials alleged that Subject 12 is a Hamas Squad Commander in the Nuseirat Battalion and that, on 7 October 2023, an SMS message was sent to his telephone calling him to report to the meeting point prior to the infiltration, along with logistical preparations.

An intelligence dossier prepared by Israeli officials alleged that Hamas membership and other records attributed a Hamas military identification number to Subject 12 and had assigned him the rank of Captain and of Group Commander in the Fighting Battalion of the Central Brigade.

Israeli officials told OIOS that, on the day before the 7 October 2023 armed attacks, the telephone number associated with Subject 12 received eight SMS messages ordering the telephone user to meet at the mosque at 6 a.m. the following day with military equipment (guns, magazines, uniforms) and that, in the early morning of 7 October 2023, the said telephone number received three SMS messages instructing the user to remain on standby and not to make any communications via their mobile phone. The final SMS message suggested a wish that God help the telephone user guide their aim. At about the time of these three SMS messages, militants were reportedly firing rockets upon Israel ahead of the subsequent ground deployment. However, no evidence was provided that those messages were received by Subject 12, or that the user acted on these messages.

On 22 April 2024, Subject 12 submitted a request for review of UNRWA's decision to terminate his employment, asserting that he had only become aware of that decision on 20 April 2024, that he had been accused without investigation on "false allegations", and that "his right to defend himself had been violated". OIOS subsequently emailed a list of questions and attempted to telephone Subject 12 using the email address and telephone number provided in his request to UNRWA for review but, despite numerous attempts, has not been able to contact Subject 12 and has not received any response to the emailed questions.

OIOS finds that the evidence provided by Israeli officials in relation to Subject 12's alleged involvement in the armed attacks of 7 October 2023 could, if authenticated and corroborated, provide a factual basis to conclude that Subject 12 may have engaged in conduct sanctionable under the applicable UNRWA Regulations and Rules.

Summary of OIOS analysis of evidence**Subject 15**

Israeli officials alleged that Subject 15 is a Hamas military wing operative in the East Jabaliya Battalion with the rank of Captain and, on 7 October 2023, made three telephone calls and sent SMS messages to more than 20 fellow operatives, ordering them to infiltrate Israel via the Erez border crossing with cars and weapons.

An intelligence dossier prepared by Israeli officials alleged that a Hamas document contained the name of Subject 15 and his social security number and listed him as a Captain in the Sheikh Ziad branch, with his specialty being “computers”.

According to Israeli officials, a person using the telephone number associated with Subject 15 sent an SMS message to Subject 15’s First Reporting Officer (FRO) to inform her that the school (at which Subject 15 was working) was closed and that the students were safe. Israeli officials allege that, later that morning, SMS messages were sent from that same number to more than 20 Hamas operatives, mostly from the East Jabaliya Battalion, ordering them to immediately go to the Erez border crossing with weapons. (OIOS notes that the Erez Crossing is a border crossing between the Gaza Strip and Israel and is situated at the northern end of the Gaza Strip. During the armed attacks of 7 October 2023, militants took temporary control of the crossing and caused damage to the facilities.) Israeli officials further allege that the same number was used to manage UNRWA shelters throughout the day.

Audio recordings of telephone conversations between persons identified by Israeli officials as Hamas operatives and the user of the same telephone number revealed discussion of weapons and apparent instructions by the telephone user (alleged to be Subject 15) to “go to Erez”.

OIOS finds that the evidence provided by Israeli officials in relation to Subject 15’s alleged involvement in the armed attacks of 7 October 2023 could, if authenticated and corroborated, provide a factual basis to conclude that Subject 15 may have engaged in conduct sanctionable under the applicable UNRWA Regulations and Rules.

Summary of OIOS analysis of evidence**Subject 16**

Israeli officials alleged that Subject 16 is a Hamas Military Wing Operative in the Deir el Balah Battalion of the Central Camps Brigade and that he “participated in the infiltration” on 7 October 2023.

An intelligence dossier prepared by Israeli officials alleged that a Hamas document contained the name of Subject 16 and his telephone number.

Audio recordings of a telephone conversation between two individuals (one of whom is using a telephone number associated with Subject 16) reveal the individuals making apparent admissions of their involvement in the armed attacks of 7 October 2023, including the taking of “female captives”. The audio recording shows that, towards the end of the call the speaker using the telephone number associated with Subject 16 passes the phone to a third person, likely to be Subject 16, who simply states that he will speak later and the call ends.

OIOS finds that the evidence provided by Israeli officials in relation to Subject 16’s alleged involvement in the armed attacks of 7 October 2023 could, if authenticated and corroborated, provide a factual basis to conclude that Subject 16 may have engaged in conduct sanctionable under the applicable UNRWA Regulations and Rules.

Subject 17

Israeli officials alleged that Subject 17 is a member of the Palestinian Islamic Jihad (PIJ) and is an operative in the Rafah Brigade and, on 7 October 2023, he spoke to multiple people on the phone indicating that he was in Israeli territory and involved in the armed attacks.

An intelligence dossier prepared by Israeli officials alleged that Subject 17’s name, telephone number, and social security number were recorded in a document that allegedly listed names of Eastern Battalion members of the PIJ.

Audio recordings of telephone conversations occurring around four hours after the start of the armed attacks into southern Israel reveal that the user of the telephone number associated with Subject 17 (and referred to in the calls by Subject 17’s name) admitted being “deep inside” Israeli territory at the time and joked, when asked how he was going to get home, “when I die”.

OIOS finds that the evidence provided by Israeli officials in relation to Subject 17’s alleged involvement in the armed attacks of 7 October 2023 could, if authenticated and corroborated, provide a factual basis to conclude that Subject 17 may have engaged in conduct sanctionable under the applicable UNRWA Regulations and Rules.

Summary of OIOS analysis of evidence**Subject 18**

Israeli officials alleged that Subject 18 is a Hamas military wing operative in the Central Camps Brigade and was “suspected of participating in the massacre” of 7 October 2023.

An intelligence dossier prepared by Israeli officials alleged that Subject 18’s name together with a military identification number were recorded in a document purporting to be a Central Camps Brigade “Ambush Practice” training assessment. An alleged Hamas Human Resources master table listed the same military number and indicated the individual received income from “the Agency” (a term that Israeli officials advised is used by Hamas to refer to UNRWA), held the rank of Captain, and held a specialty of “Sniper”.

An audio recording of a telephone conversation taking place at around midday on 7 October 2023 and involving the user of a telephone number associated with Subject 18 (and alleged by Israeli officials to be Subject 18) and his brother, makes reference to “returning”, “retreating”, “coming back”, and an ambiguous reference to “a weapon”.

OIOS finds that the evidence provided by Israeli officials in relation to Subject 18’s alleged involvement in the armed attacks of 7 October 2023 could, if authenticated and corroborated, provide a factual basis to conclude that Subject 18 may have engaged in conduct sanctionable under the applicable UNRWA Regulations and Rules.